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**From:**

**Sent:** Wednesday, December 03, 2008 11:25:44 AM

**To:**

**Cc:**

**Subject:** Peace Corps Volunteers

Hi

The general consensus here is that the non-wage amounts paid to the Peace Corps volunteers would not be subject to either FICA or SECA. Section 1402(c)(2) precludes application of self-employment tax to any amounts paid to Peace Corps volunteers by virtue of the fact that section 3121(p) defines "employment" to include services performed by Peace Corps volunteers and therefore, these workers are employees.